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**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEW JERSEY**

|                           |   |                  |
|---------------------------|---|------------------|
| UNITED STATES OF AMERICA, | ) |                  |
|                           | ) |                  |
| Petitioner,               | ) |                  |
|                           | ) |                  |
| v.                        | ) | Civil Action No. |
|                           | ) |                  |
| SCOTT SOUTHWICK,          | ) |                  |
|                           | ) |                  |
| Respondent.               | ) |                  |

**PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS**

The United States of America, on behalf of its agency, the Internal Revenue Service, by and through its attorney, PAUL J. FISHMAN, the United States Attorney for the District of New Jersey (JORDAN M. ANGER, Assistant United States Attorney, appearing), avers to this Court as follows:

1. This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce an Internal Revenue Service summons.

2. Ericka M. O'Reilly is a duly commissioned Revenue Officer employed in Small Business/Self-Employed Compliance Area 1, Internal Revenue Service and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulation Section 301.7602-1, 26 C.F.R. § 301.7602-1.

3. The respondent, Scott Southwick, resides or is found at 300 3rd Avenue, Bradley Beach, New Jersey 07720, within the jurisdiction of this Court.

4. Revenue Officer Ericka M. O'Reilly is conducting an investigation into the tax liability of Scott Southwick for the taxable periods ending: June 30, 2007; September 30, 2007; December 31, 2007; March 31, 2008; September 30, 2008; June 30, 2009; December 31, 2008; March 31, 2009; and June 30, 2009, as set forth in the Declaration of Revenue Officer Ericka M. O'Reilly attached hereto as Exhibit B.

5. The respondent, Scott Southwick, is in possession and control of testimony, books, records, papers, and other data which are relevant to the above-described investigation.

6. On June 23, 2010, Internal Revenue Service summons was issued by Revenue Officer Ericka M. O'Reilly directing the respondent, Scott Southwick, to appear before Revenue Officer Ericka M. O'Reilly on July 22, 2010, at 10:00 a.m. at 4 Paragon Way, Freehold, New Jersey 07728 to testify and to produce the books, records, and other data described in the summons. An attested copy of the summons was left at the last and usual place of abode of the respondent, Scott Southwick, by Revenue Officer Ericka M. O'Reilly, on June 23, 2010. The summons is attached and incorporated as Exhibit A. The summons is attached hereto and incorporated herein as Exhibit A.

7. On July 22, 2010, the respondent, Scott Southwick, did not appear in response to the summons. The respondent's refusal to comply with the summons continues to date as is set forth in the declaration of Revenue Officer Ericka M. O'Reilly attached as Exhibit B.

8. When the Respondent failed to appear on July 22, 2010, the Internal Revenue Service, Office of Chief Counsel sent him one more letter, this time requesting his appearance on September 2, 2010, as set forth in a letter sent by U.S. mail on August 18, 2010. A copy of said letter is attached hereto and incorporated herein as Exhibit C.

9. Respondent failed to appear on September 2, 2010.

10. The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

11. All administrative steps required by the Internal Revenue Code for the issuance of the summons have been taken.

12. It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly investigate the Federal tax liability of Scott Southwick, for the taxable periods ending: June 30, 2007; September 30, 2007; December 31, 2007; March 31, 2008; September 30, 2008; June 30, 2009; December 31, 2008; March 31, 2009; and June 30, 2009, as is evidenced by the Declaration of Ericka M. O'Reilly attached hereto and incorporated herein as part of this petition.

WHEREFORE, petitioner respectfully prays:

1. That the Court issue an order directing the respondent, Scott Southwick, to show cause, if any, why respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.

2. That the Court enter an order directing the respondent, Scott Southwick, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer Ericka M. O'Reilly or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Ericka M. O'Reilly, or any other proper officer or employee of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

Respectfully submitted,

Paul J. Fishman  
United States Attorney

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